## ABSTRACT OF THE DISCLOSURE

A tape substrate including an insulating film, a copper foil pattern formed on the insulating film at one side of the insulating film, and provided with a connecting area where an electronic element is to be mounted, a barrier layer plated on the copper foil pattern at the connecting area, and formed with a plurality of pores, and a tin layer plated on the barrier layer, and alloyed with a portion of the copper foil pattern corresponding to the connecting area, through the pores. A method for fabricating the tape substrate is also disclosed. In accordance with the invention, it is possible to reduce the time taken for the copper foil pattern to come into contact with the electroless tin plating solution used in the tin plating process, thereby preventing the copper component of the copper foil pattern from being eluted. Accordingly, there is no open-circuit fault caused by formation of pores. The barrier layer makes it possible to obtain an improved plating efficiency and to reduce the thickness of the alloy layer. In addition, the barrier layer serves to reduce internal stress generated at the interface between the tin layer and the copper foil pattern, thereby suppressing Accordingly, there is an effect of formation of voids. preventing a short circuit caused by the growth of whiskers.

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